## IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

## SPECIAL CIVIL APPLICATION No 4815 of 1984

For Approval and Signature:

## Hon'ble MR.JUSTICE S.K.KESHOTE

\_\_\_\_\_\_

- Whether Reporters of Local Papers may be allowed to see the judgements?
- 2. To be referred to the Reporter or not?
- 3. Whether Their Lordships wish to see the fair copy of the judgement?
- Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
- 5. Whether it is to be circulated to the Civil Judge?

\_\_\_\_\_\_

M/S. PARI ATMARAM MANEKLAL

Versus

STATE OF GUJARAT & OTHERS

\_\_\_\_\_\_

Appearance:

MR AC GANDHI for the Petitioner

MR HL JANI for Respondents no.1,2 and 4.

\_\_\_\_\_\_

CORAM : MR.JUSTICE S.K.KESHOTE

Date of decision: 27/08/96

## ORAL JUDGEMENT

1. The only contention made by the learned counsel for the petitioner is that the respondents are not entitled to levy and collect the market fees on agricultural produce over which the market fee is already levied and collected initially as and when the same is purchased from an agriculturist and that no fees can be levied or collected from any subsequent transaction entered into within or without the market area of the respondent no.3.

- 2. The counsel for the respondents, Shri H.L. Jani contended that this point is already decided by this Court in the case of M/s. Doshi Kantilal Ratilal & Ors. V/s. State of Gujarat & Ors. reported in 1994(2) G.L.R. Page 1706. The counsel for the petitioner is unable to say that this matter is not covered by the decision of this court given in the aforesaid case.
- 3. I have gone through the reply filed by the respondent in which it is stated that the question which has been raised by the petitioner in Para nos. 2(ii), (iii) & (iv) has been decided by this Court in the case aforesaid. This court has held that the cess can be recovered from the purchaser. I have gone through the decision of this Court in the aforesaid case and I am satisfied that the point which has been raised by the counsel for the petitioner is no more res integra. The action of the respondent to levy and collect the market fees from the purchaser is not illegal.
- 4. In the result, this Special Civil Application fails and the same is dismissed. Rule discharged. Interim relief, if any, granted by this Court stands vacated.

\*\*\*\*\*

zgs/-